

SUB  
B1 1. (Amended) A process for producing a fatty acid ester from an oil or fat and an alcohol, wherein the process comprises reacting an oil or fat with an alcohol in the presence of a solid base catalyst comprising at least one component selected from the group consisting of sodium carbonate, calcium oxide, calcium hydroxide, calcium carbonate and magnesium oxide under conditions in which at least one of the oil or fat and the alcohol is in a supercritical state at a temperature exceeding 260 °C.

**REMARKS**

Claims 1 and 3-15 remain pending after amendment.

**Claim Amendments**

By this amendment, claim 2 is cancelled and the limitations thereof inserted into claim 1. No new matter is added by this amendment.

**Applicants' Invention**

By way of review, applicants' invention is directed to a process for producing a fatty acid ester from an oil or fat and an alcohol, wherein the process comprises reacting an oil or fat